COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS - CONSERVATION, ENVIRONMENT, AND RECREATION RELATED

SEPTEMBER 30, 2002 (In Thousands)

Current Assets:	ASSETS	GAME AND FISH PROTECTION FUND		MICHIGAN STATE WATERWAYS FUND		MARINE SAFETY FUND		GAME AND FISH PROTECTION TRUST FUND	
Cash	Current Assets:								
Equity in common cash 29,168 62,331 4,015 12,053 Taxes, interest, and penalties receivable - 280		\$	2	\$	3	\$	_	\$	15
Penalties receivable		·	29,168	·	62,331		4,015	·	12,053
Amounts due from federal agencies									
Amounts due from local units Inventories 972 - 257 - Amounts due from local units Inventories - - - - 4,843 Securities lending collateral 4,090 9 - 1,868 Total Current Assets 34,233 62,670 4,272 18,780 Taxes, interest, and penalties receivable - 197 - - - Amounts due from local units Investments 1,768 - - 80,970 Other noncurrent assets - - - 80,970 Chrent Liabilities: 8 36,000 \$ 62,867 \$ 4,272 \$ 99,749 LIABILITIES AND FUND BALANCES Current Liabilities: Warrants outstanding \$ 477 185 177 \$ - Accounts payable - - - 4,843 Accounts payable 3,722 3,370 2,893 - Amounts due to other funds 1,76 36 2 - Deferred revenue	•		-		280		-		-
Amounts due from local units Inventories Securities lending collateral Other current assets Total Current Assets A,090 Pariles Response Total Assets A,090 Pariles Response Total Assets A,090 Pariles Response Total Assets A,090 Pariles Response Taxes, interest, and penalties receivable Amounts due from local units Investments Inv			972		-		257		-
Securities lending collateral Other current assets			-		-		-		-
Other current assets 4,090 9 - 1,868 Total Current Assets 34,233 62,670 4,272 18,780 Taxes, interest, and penalties receivable - 197 - - Amounts due from local units Investments 1,768 - - 80,970 Other noncurrent assets - - - - - Total Assets \$ 36,000 \$ 62,867 \$ 4,272 \$ 99,749 LIABILITIES AND FUND BALANCES Current Liabilities: Warrants outstanding 4 477 185 \$ 177 \$ - Obligations under security lending - - - 4,843 Accounts payable 3,722 3,370 2,893 - Amounts due to other funds 176 36 2 - Amounts due to other funds 176 36 2 - Deferred revenue - - - - Total Current Liabilities: 4,375 3,592 3,073<	Inventories		-		47		-		-
Total Current Assets 34,233 62,670 4,272 18,780 Taxes, interest, and penalties receivable Amounts due from local units Investments 197 - - Amounts due from local units Investments 1,768 - - 80,970 Other noncurrent assets - - - - - Total Assets \$ 36,000 \$ 62,867 \$ 4,272 \$ 99,749 LIABILITIES AND FUND BALANCES Current Liabilities: Warrants outstanding \$ 477 185 \$ 177 \$ - Obligations under security lending Accounts payable and other liabilities 3,722 3,370 2,893 - Amounts due to other funds 176 36 2 - Amounts due to other funds 176 36 2 - Total Current Liabilities 4,375 3,592 3,073 4,843 Long-Term Liabilities: 4,375 3,789 3,073 4,843 Long-Term Liabilities: 4,375 3,789 3,073 4,843	ŭ .		-		-		-		
Taxes, interest, and penalties receivable							_		
Penalties receivable	Total Current Assets		34,233		62,670		4,272		18,780
Penalties receivable	Taxes interest and								
Investments			_		197		-		-
Other noncurrent assets -	Amounts due from local units		-		-		-		-
Total Assets \$ 36,000 \$ 62,867 \$ 4,272 \$ 99,749			1,768		-		-		80,970
Current Liabilities: Warrants outstanding \$ 477 \$ 185 \$ 177 \$ - Obligations under security lending Accounts payable Anounts due to other funds 176 36 2 - Obligations under security lending Accounts payable Anounts due to other funds 176 36 2 - Obligations under security lending Accounts payable Anounts due to other funds 176 36 2 - Obligations Anounts due to other funds 176 36 2 - Obligations Anounts due to other funds 176 36 2 - Obligations Anounts due to other funds 176 Anounts due to other funds Anounts due to o	Other noncurrent assets								
Current Liabilities: Warrants outstanding \$ 477 \$ 185 \$ 177 \$ -0 Obligations under security lending Accounts payable and other liabilities 3,722 3,370 2,893 - Amounts due to other funds 176 36 2 - Deferred revenue - - - - Total Current Liabilities 4,375 3,592 3,073 4,843 Long-Term Liabilities: - 197 - - Deferred revenue - 197 - - Total Liabilities 4,375 3,789 3,073 4,843 Fund Balances: Reserves for: 84,375 3,789 3,073 4,843 Fund Balances: Reserves for: 8,955 - - - Multi-year projects 1,000 30,273 - - Revolving loan programs - - - - - Funds held as permanent investments 1,891 - -	Total Assets	\$	36,000	\$	62,867	\$	4,272	\$	99,749
Warrants outstanding \$ 477 \$ 185 \$ 177 \$ - Obligations under security lending 4,843 Accounts payable and other liabilities 3,722 3,370 2,893	LIABILITIES AND FUND BALANCES								
Warrants outstanding \$ 477 \$ 185 \$ 177 \$ - Obligations under security lending 4,843 Accounts payable and other liabilities 3,722 3,370 2,893	Current Lighilities								
Obligations under security lending Accounts payable and other liabilities 3,722 3,370 2,893 - Amounts due to other funds 176 36 2 - Deferred revenue - - - - Total Current Liabilities 4,375 3,592 3,073 4,843 Long-Term Liabilities: - 197 - - Total Liabilities 4,375 3,789 3,073 4,843 Fund Balances: - 197 - - - Total Liabilities 4,375 3,789 3,073 4,843 Fund Balances: - 197 -		\$	477	\$	185	\$	177	\$	_
Accounts payable and other liabilities 3,722 3,370 2,893 - Amounts due to other funds Deferred revenue 176 36 2 - Total Current Liabilities - <td></td> <td>*</td> <td>-</td> <td>*</td> <td>-</td> <td>•</td> <td>-</td> <td>*</td> <td>4,843</td>		*	-	*	-	•	-	*	4,843
Amounts due to other funds 176 36 2 - Deferred revenue - - - - Total Current Liabilities 4,375 3,592 3,073 4,843 Long-Term Liabilities: - 197 - - Deferred revenue - 197 - - Total Liabilities 4,375 3,789 3,073 4,843 Fund Balances: Reserves for: 8udgetany Carry-Forwards: 8 8 8 8 8 8 8 8 9 1,093 124 -	Accounts payable								
Deferred revenue -			,						-
Total Current Liabilities 4,375 3,592 3,073 4,843 Long-Term Liabilities: - 197 - - Deferred revenue - 197 - - Total Liabilities 4,375 3,789 3,073 4,843 Fund Balances: Reserves for: Budgetary Carry-Forwards: Encumbrances 2,705 10,903 124 - Restricted revenues 11,563 6,955 - - Multi-year projects 1,000 30,273 - - Revolving loan programs - - - - Funds held as permanent investments 1,891 - - 88,906 Total Reserved 17,160 48,131 124 88,906 Unreserved 14,466 10,948 1,076 6,000 Total Fund Balances 31,626 59,079 1,200 94,906			176		36		2		-
Long-Term Liabilities: Deferred revenue - 197 - - - Total Liabilities 4,375 3,789 3,073 4,843 Fund Balances: Reserves for: Budgetary Carry-Forwards: Encumbrances 2,705 10,903 124 - Restricted revenues 11,563 6,955 - - Multi-year projects 1,000 30,273 - - Revolving loan programs - - - Funds held as permanent investments 1,891 - - 88,906 Total Reserved 17,160 48,131 124 88,906 Unreserved 14,466 10,948 1,076 6,000 Total Fund Balances 31,626 59,079 1,200 94,906			4 275		2 502		2.072		4 942
Deferred revenue - 197 - - Total Liabilities 4,375 3,789 3,073 4,843 Fund Balances: Reserves for: Budgetary Carry-Forwards: -	Total Current Liabilities		4,375		3,592	_	3,073		4,843
Total Liabilities 4,375 3,789 3,073 4,843 Fund Balances: Reserves for: Budgetary Carry-Forwards: Encumbrances 2,705 10,903 124 - Restricted revenues 11,563 6,955 - - Multi-year projects 1,000 30,273 - - Revolving loan programs - - - - Funds held as permanent investments 1,891 - - 88,906 Total Reserved 17,160 48,131 124 88,906 Unreserved 14,466 10,948 1,076 6,000 Total Fund Balances 31,626 59,079 1,200 94,906	Long-Term Liabilities:								
Fund Balances: Reserves for: Budgetary Carry-Forwards: Encumbrances 2,705 10,903 124 - Restricted revenues 11,563 6,955 - Multi-year projects 1,000 30,273 - Revolving loan programs Funds held as permanent investments 1,891 88,906 Total Reserved 17,160 48,131 124 88,906 Unreserved 14,466 10,948 1,076 6,000 Total Fund Balances 31,626 59,079 1,200 94,906	Deferred revenue		-						
Reserves for: Budgetary Carry-Forwards: 2,705 10,903 124 - Restricted revenues 11,563 6,955 - - Multi-year projects 1,000 30,273 - - Revolving loan programs - - - - Funds held as permanent investments 1,891 - - 88,906 Total Reserved 17,160 48,131 124 88,906 Unreserved 14,466 10,948 1,076 6,000 Total Fund Balances 31,626 59,079 1,200 94,906	Total Liabilities		4,375		3,789		3,073		4,843
Reserves for: Budgetary Carry-Forwards: 2,705 10,903 124 - Restricted revenues 11,563 6,955 - - Multi-year projects 1,000 30,273 - - Revolving loan programs - - - - Funds held as permanent investments 1,891 - - 88,906 Total Reserved 17,160 48,131 124 88,906 Unreserved 14,466 10,948 1,076 6,000 Total Fund Balances 31,626 59,079 1,200 94,906	Fund Balances:								
Encumbrances 2,705 10,903 124 - Restricted revenues 11,563 6,955 - - Multi-year projects 1,000 30,273 - - Revolving loan programs - - - - Funds held as permanent investments 1,891 - - 88,906 Total Reserved 17,160 48,131 124 88,906 Unreserved 14,466 10,948 1,076 6,000 Total Fund Balances 31,626 59,079 1,200 94,906									
Restricted revenues 11,563 6,955 -	Budgetary Carry-Forwards:								
Multi-year projects 1,000 30,273 -							124		-
Revolving loan programs -							-		-
Funds held as permanent investments 1,891 - - 88,906 Total Reserved 17,160 48,131 124 88,906 Unreserved 14,466 10,948 1,076 6,000 Total Fund Balances 31,626 59,079 1,200 94,906			1,000		50,275		-		-
permanent investments 1,891 - - 88,906 Total Reserved 17,160 48,131 124 88,906 Unreserved 14,466 10,948 1,076 6,000 Total Fund Balances 31,626 59,079 1,200 94,906									
Unreserved 14,466 10,948 1,076 6,000 Total Fund Balances 31,626 59,079 1,200 94,906			1,891		-		-		88,906
Total Fund Balances 31,626 59,079 1,200 94,906	Total Reserved		17,160		48,131		124		88,906
Total Fund Balances 31,626 59,079 1,200 94,906	Unreserved		14 466		10 948		1 076		6,000
 	Silieseived		17,700	-	10,340		1,070		0,000
Total Liabilities and Fund Balances \$ 36,000 \$ 62,867 \$ 4,272 \$ 99,749	Total Fund Balances		31,626		59,079		1,200		94,906
	Total Liabilities and Fund Balances	\$	36,000	\$	62,867	\$	4,272	\$	99,749

COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS - CONSERVATION, ENVIRONMENT, AND RECREATION RELATED

SEPTEMBER 30, 2002 (In Thousands)

	STATE PARK IMPROVEMENT FUND		COMBINED RECREATION BOND FUND- LOCAL PROJECTS		COMBINED ENVIRONMENTAL PROTECTION BOND FUND		MICHIGAN NONGAME FISH AND WILDLIFE FUND		FOREST DEVELOPMENT FUND	
ASSETS										
Current Assets: Cash	\$	54	\$		\$	_	\$	_	\$	13
Equity in common cash Taxes, interest, and	Ψ	13,481	Ψ	10,838	Ψ	-	Ψ	1,526	Ψ	11,503
penalties receivable Amounts due from other funds		-		-		-		-		-
Amounts due from federal agencies		-		-		-		_		377
Amounts due from local units		-		-		380		-		-
Inventories		-		-		-		-		-
Securities lending collateral		- 070		-		-		-		- 10
Other current assets Total Current Assets		872 14,408		10,838		382		1,612		10 11,903
Total Current Assets		14,400		10,030		302		1,012		11,903
Taxes, interest, and										
penalties receivable		-		-		-		-		-
Amounts due from local units Investments		-		-		-		- - 0-2		-
Other noncurrent assets		-		-		-		5,053 -		-
Total Assets	\$	14,408	\$	10,838	\$	382	\$	6,666	\$	11,903
LIABILITIES AND FUND BALANCES										
Current Liabilities:										
Warrants outstanding	\$	338	\$	976	\$	656	\$	7	\$	97
Obligations under security lending Accounts payable		-		-		-		-		-
and other liabilities		2,357		10,265		34,060		98		2,947
Amounts due to other funds		96		1		34,023		1		61
Deferred revenue		710						-		13
Total Current Liabilities		3,501		11,242		68,739		106		3,118
Long-Term Liabilities:										
Deferred revenue		<u>-</u>		-				-		
Total Liabilities		3,501		11,242		68,739		106		3,118
Fund Balances: Reserves for:										
Budgetary Carry-Forwards:										
Encumbrances Restricted revenues		682 300		-		-		82		558
Multi-year projects		4,218		_		_		_		828
Revolving loan programs Funds held as		-		-		-		-		-
permanent investments		-		-		-		6,060		-
Total Reserved		5,200		-		-		6,142		1,386
Unreserved		5,707		(404)		(68,357)		417		7,399
Total Fund Balances		10,907		(404)		(68,357)		6,559		8,785
Total Liabilities and Fund Balances	\$	14,408	\$	10,838	\$	382	\$	6,666	\$	11,903

COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS - CONSERVATION, ENVIRONMENT, AND RECREATION RELATED

SEPTEMBER 30, 2002

(In Thousands)

	UNDE ST	CHIGAN ERGROUND ORAGE TANK			TOTALS		
		NANCIAL SURANCE		BOTTLE EPOSITS	SEPTEMBER 30,		
	FUND			FUND	2002		
ASSETS							
Current Assets:	•		•	45	•	400	
Cash Equity in common cash	\$	- 1,976	\$	45 118,534	\$	133 265,426	
Taxes, interest, and		1,010		,		,	
penalties receivable		6,377		<u>-</u>		6,657	
Amounts due from other funds		1,000		34,020		35,020	
Amounts due from federal agencies Amounts due from local units		-		-		1,606 380	
Inventories		-		-		360 47	
Securities lending collateral		_		_		4,843	
Other current assets		8		4,438		11,383	
Total Current Assets		9,361		157,037		325,497	
Taxes, interest, and							
penalties receivable		124		_		321	
Amounts due from local units		-		4,642		4,642	
Investments		-		-		87,791	
Other noncurrent assets				437		437	
Total Assets	\$	9,485	\$	162,117	\$	418,688	
LIABILITIES AND FUND BALANCES							
Current Liabilities:							
Warrants outstanding	\$	53	\$	1,317	\$	4,284	
Obligations under security lending		-		-		4,843	
Accounts payable							
and other liabilities		224		6,142		66,078	
Amounts due to other funds Deferred revenue		5,290 1,100		4 373		39,691 2,197	
Total Current Liabilities	-	6,667		7,836		117,092	
Total Garront Elabinists		0,001		7,000		,002	
Long-Term Liabilities: Deferred revenue		124		437		758	
Total Liabilities		6,791		8.273		117,850	
Total Elabilities		0,791		0,273		117,000	
Fund Balances:							
Reserves for:							
Budgetary Carry-Forwards: Encumbrances		220		2.720		40.000	
Restricted revenues		239 1,627		2,739 118,910		18,033 139,356	
Multi-year projects		5,000		10,669		51,987	
Revolving loan programs		-		5,473		5,473	
Funds held as							
permanent investments				16,052		112,909	
Total Reserved		6,866		153,843		327,758	
Unreserved		(4,172)				(26,920)	
Total Fund Balances		2,694		153,843		300,837	
Total Liabilities and Fund Balances	\$	9,485	\$	162,117	\$	418,688	